DECLARATION AND POWER OF ATTORNEYSEP 1 2 2006

As a below named inventor, I hereby declare that:

My residence, post office address and citizenship and stated below next to my name,

I believe I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural names are listed below) of the subject matter which is claimed and for which a patent is sought on the invention entitled <u>INSULATED GATE TYPE SEMICONDUCTOR DEVICE</u>
AND MANUFACTURING METHOD THEREOF the specification of which was filed on

_____ as Application Serial No. _____ was amended on (if applicable).

I hereby state that I have reviewed and understand the contents of the above identified specification, including the claims, as amended by any amendment referred to above.

I acknowledge the duty to disclose information which is material to patentability as defined in Title 37, Code of Federal Regulations, § 1.56.

I hereby claim foreign priority benefits under Title 35, United States Code, § 119(a)-(d) or § 365(a) of any PCT International application which designated at least one country other than the United States, listed below and have also identified below any foreign application for patent or inventor's certificate or PCT International application having a filing date before that of the application on which priority is claimed:

		PRIOR FOREIGN APPLIC	ATION(S)		
		DATE OF FILING (day, month, year)	DATE OF ISSUE (day, month, year)	PRIORITY CLAIME UNDER 35 USC § 119	
Japan	2003-349806	08/10/2003		X) YES	□ NO
Japan	2003-375098	05/11/2003		X) yes	□ NO
				□ YES	□ N0

I hereby claim the benefit under Title 35, United States Code, § 120 of any United States application(s) listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States application in the manner provided by the first paragraph of Title 35, United States Code, § 112, I acknowledge the duty to disclose material information as defined in Title 37, Code of Federal Regulations, § 1.56(a) which occurred between the filing date of the prior application and the national or PCT international filing date of this application:

APPLICATION NO.	FILING DATE (day, month, year)	STATUS (i.e. Patented, Pending, Abandoned)
PCT/JP2004/015179	06/10/2004	

POWER OF ATTORNEY: As a named Inventor, I hereby appoint the registered practitioners of KENYON & KENYON included in the Customer Number provided below to prosecute this application and transact all business in the Patent and Trademark Office connected therewith.

CUSTOMER NUMBER: 23838

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I hereby declare that all statements made herein of my own knowledge are true and all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under § 1001 of Title 18 of the United States Code and that such willful statements may jeopardize the validity of the application or any patent issuing thereon.

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